

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

### ***Chapter 6: Taxpayer Bill of Rights Reimbursement Claims***

#### **5604. ORAL HEARING ON REIMBURSEMENT CLAIM.**

After the submission of documents described in section 5603, the claim will be scheduled for oral hearing before the Board. The claimant and, when applicable, the Franchise Tax Board will receive 60 days notice of the hearing date and time, and the procedures will be governed by chapter 5 of this division. Oral hearing may be waived by the taxpayer and the matter submitted for decision on the basis of the written submissions.

Note: Authority cited: Section 15606(a), Government Code; Section 893, Public Utilities Code; Sections 7051, 8251, 9251, 11651, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 7091, 8269, 9269, 11657, 21013, 30458.9, 32469, 38708, 40209, 41169, 43520, 45865, 46620, 50156.9, 55330 and 60630, Revenue and Taxation Code.

History: 1. New section adopted 11-19-1997; effective 4-8-1998.

2. Amendment of section 7-29-1999; effective 10-31-1999.

3. Amendment of section and Note 3-8-2001; effective 7-6-2001.

4. Section renumbered (from section 5094), "as set forth" replaced with "described," "Regulation 5093" replaced with "section 5603," "shall" replaced with "will," "Article 7" replaced with "chapter 5 of this division," and Note amended 9-12-2007; effective 2-6-2008.